

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

| In | the | Matter of the Ap | peal of) |
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| BRU | JCE J | AMES WILKINS |) |

ORDER DENYING PETITION FOR REHEARING AND MODIFYING OPINION

Upon consideration of the petition filed May 31; 1983, by the Franchise Tax Board for rehearing of the appeal of Bruce James Wilkins, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof, and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of May 4, 1983, be and the same is hereby affirmed.

Good cause appearing therefor, it is also hereby ordered that the second and third sentences (including, footnotes and citations) of the third paragraph on Pages 4 and 5 of the original opinion, beginning with the words, "In cases of this type, ..." be and the same are hereby deleted.

Done at Sacramento, California, this 28th day of July 1983, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Collis, Mr. Dronenburg, Mr. Nevins and Mr. Harvey present.

| William M. Bennett | , Chairmar |
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| Conway H. Collis | , Member |
| Ernest J. Dronenburg, Jr. | , Member |
| Richard Nevins | , Member |
| Walter Harvey* | , Member |

*For Kenneth Cory, per Government Code section 7.9